public companies on the basis of turnover and acceptance of deposists from public;

(g) doing away with the requirement of approval by Central Government for appointment of sole selling agents for exports;

(h) simplifying the procedure for winding up of companies and making an enabling provision for appointment of professionally qualified persons as Official Liquidators for expeditious completion of the winding up proceedings.

Small scale sector under Cost Audit

2211. SHRI. J. S.RAJU:
SHRI RAJANI RANJAN SAHU:

Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that small scale sector units having turnover of more than Rs. 10 lakhs have been brought under Cost Audit;

(b) when was the notification bringing about this change was issued and what are the salient features of this notification;

(c) the number of small scale sector units brought within the ambit of Cost Audit after the issuance of said notification, industry-wise;

(d) what are the industries under Cost Audit at present and what are the new industries brought under Cost Audit during the last three years and what are the industries which have been identified to be brought under Cost Audit;

(e) when would it be done and what are the reasons for delay; and

(f) what is the maximum penalty imposable in case the company does not have its cost records audited ?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) and (b) Government has issued a notification on 24-3-93, *inter alia* stipulating that henceforth, wherever, the aggregate value of the realisation made by a Small Scale Industrial Undertaking from the sale or supply of all its products during the preceding financial year exceeds rupees ten crores, such an undertaking will be covered by the relevant Cost Accounting Records Rule and audit thereof.

(c) to (e) The list of products which are subject to cost audit including the products brought under cost audit during the last three years is given in enclosed statement *(See* below). Besides this. Toiletries, Soaps and Detergents, Insecticide Formulations, Footwear, Industrial Gases, Shaving Blades, Watches, Milk Preparations, Processed Foods, Knitted and Woven Woollen Fabrics and man-made Fabrics have been identified for the purpose of prescribing Cost Accounting Record Rules. These items will be subjected to cost audit after the Cost Accounting Records Rules in respect of such items are notified in consultation with the industry and other concerned organisations.

(0 If default is made by any company in complying with the Cost Audit Order issued under Section 233B of the Companies Act, 1956, the company shall be liable to be punished with fine which may extend to five thousand rupees, and every officer of the company who is in default shall be liable to be punished with imprisonment for a terms which may extend to three years, or with fine which may extend to live thousand rupees or with both.

Statement

List ofproducts for which Cost Accounting Records
Sules have been prescribed under Section 209(1) (d)
of the Companies Act. 1956

SI. No.	Name of the Product
1.	Cement
2.	Cycles
3.	Rubber Tyres and Tubes
4.	Caustic Soda
5.	Room Air Conditioners
6	Refrigerators
7.	Automobile Batteries
8.	Electric Lamps
9.	Electric Fans
10.	Elecfric Motors
11.	Motor Vehicles
12.	Tractors
13.	Aluminium
14.	Vanaspati
15.	Bulk Drugs
16.	Sugar
17.	Infant Milk Food

SI. No. Name of the Product

18. Industrial Alcohol
19. Jute Goods
20. Paper
21. Rayon
22. Dyes
23. Soda Ash
24. Nylon
25. Polyester
26. Cotton Textiles
27. Dry Cell Batteries
28. Sulphuric Acid
29. Steel Tubes and Pipes
30. Engineering Industries
    (i) Power Driven Pumps (ii) Diesel Engines/Internal Combustion Engines
31. Electrical Cables and Conductors
32. Bearings
33. Milk Food
34. *Chemical Industries :*
    a. Ethylene
    b. Ethylene Oxide
    c. Ethylene Glycol
    d. Dielhylene-Glycol
    e. Polyethylene Glycol
    f. Ethylene Dichloride
    g. Propylene
    h. Isopropanol
    L Acetone
    j. Diacetone Alcohol
    k. Methyl Isobutyle Ketons (MISK)
    1. Butanol
    m. 2Ethyl Hexanol
    n. Butadiene
    o. Benzene
    p. Toluene
    q. Synthetic resins and Plastics
    *r. Synthetic Rubber
    *s. Boric Acid

*34 Sodium Tripoly Phosphate 35. Formulations *36. Mini Steel Plants

*37. Insecticides—Technical Grade
*38. Fertilizers

*Rules made during the last three years.

Case of Milk Supply with M.R.T.P. Commission

2212. SHRIMATI SATYA BAHIN: Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that cases of cartel formation *to* jack up milk prices by certain contractors in respect of supplies of milk to D.M.S, have been brought to the notice of M.R.T.P. Commission;

(b) whether it is a fact that no action has been taken by the Commission so far thereon:

(c) if so, the reasons therefor; and

(d) what is the latest position in this regard and what steps are being taken to investigate the matter?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI II. R. BHARDWAI): (a) Yes, Sir.

(b) to (d) The MRTP Commission have directed the Director General of Investigation and Registration to investigate the matter. The Office of the Director General of Investigation and Registration have already initiated investigation in this regard. The MRTP Commission is a quasi-judicial body and is empowered to take further necessary action under the provisions of the MRTP Act on receipt of the Report from the Director General of Investigation and Registration.

Electoral Reforms

2213. SHRI SHIV PRATAP MISHRA. Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that Government is contemplating electoral reforms;

(b) if so, the details thereof; and

(c) if not the reasons therefor ?

THE MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI H. R. BHARDWAJ): (a) Yes, Sir.

(b) A statement containing important proposals on electoral reforms which are under consideration of the Government, is enclosed

(c) Does not arise.